#### **Illinois Department of Revenue**

# Change to Form IDR-909

Informational Bulletin

February 2002

Qualified Solid Waste Energy Facilities

Glen L. Bower Director of Revenue

# For information or forms...

- Call us at: 217 524-6551 or 217 785-4856
- Write us at: Illinois Department of Revenue P.O. Box 19477 Springfield, IL 62794-9477
- Visit our Web site at: www.revenue.state.il.us
- Call "Illinois Tax Fax." our fax-on-demand service, at: 217 785-3400
- Call our 24-hour Forms Order Line at: 1 800 356-6302

Effective August 17, 2001, you must file Form IDR-909, Qualified Solid Waste Energy Facility Payment Form, for each facility every month even if no payment is due. Form IDR-909 is due on or before the 15th day of each month following the month for which you are reporting. If you file or make your payments late, you will be subject to the penalty and interest provisions of the Uniform Penalty and Interest Act. For more information about penalties an interest, see Illinois Department of Revenue Publication 103, Uniform Penalties and Interest.

Is an amended return required if a payment is received for services provided that were in a previous reporting period?

No. The filing period reported on your Form IDR-909 and any payment's received during that reporting period should be the same regardless of the month the service was provided.

### Has Form IDR-909 been revised?

Yes. Form IDR-909. Qualified Solid Waste Energy Facility Payment Form, has been revised to include

- your Illinois Business Tax number (IBT no.);
- your license number; and
- the IBT no. of the utility company to which you are selling electricity generated using landfill methane.

Due to these changes, the numbering sequence on Form IDR-909 has changed.

Where can I get the revised Form IDR-909?

Please destroy all other versions of Form IDR-909 that you may have and obtain the revised Form IDR-909 through our Website or any method that is listed on the left-side of this bulletin. See "For information or forms".

## What books and records must I keep?

You must maintain records of all payments and sales, including payments received from sales. Your books and records are subject to inspection by the Illinois Department of Revenue and must be kept in the English language.